

REMARKS

By the above amendment, element Tb in allowed claims 4 and 14 has been corrected to indicate "Tb" rather than the mistyping of "Td". Further, the paragraph bridging pages 39 and 40 of the specification has been corrected to indicate that a single magnetic layer of the indicated element can be divided into two layers by inserting an intermediate non-magnetic layer.

It is submitted the foregoing amendment does not introduce new matter to the application and overcome inaccuracies in the claims and specification and thus the amendment should be entered.

Please charge any shortage in the fees due in connection with the filing of this paper, including extension of time fees, to the deposit account of Antonelli, Terry, Stout & Kraus Deposit Account No. 01-2135 (Case: 500.37488CC5), and please credit any excess fees to such deposit account.

Respectfully submitted,

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